EXTENSIONS OF REMARKS

CONGRATULATING THE NORTH CATAWBA FIRE AND RESCUE DEPARTMENT ON THEIR 55TH ANNIVERSARY

HON. MARK MEADOWS

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Monday, May 20, 2013

Mr. MEADOWS. Mr. Speaker, I rise today to congratulate the members of the North Catawba Fire and Rescue Department as they mark their 55th anniversary.

Committed and hardworking firefighters play a vital role in keeping our homes, businesses, and public places safe from the threat of deadly fires.

The residents of North Catawba take comfort in knowing that these men and women are nearby in the event of an emergency.

Mr. Speaker, on behalf of the 11th District of North Carolina, I congratulate the brave men and woman of North Catawba Fire and Rescue Department who are devoted to protecting lives. This sacrifice truly exemplifies the spirit of America.

HONORING MASTER HARVEY GOLDBLATT—PIERSON COLLEGE, YALE UNIVERSITY

HON. JOHN B. LARSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES Monday, May 20, 2013

Mr. LARSON of Connecticut. Mr. Speaker, I rise today to honor Master Harvey Goldblatt, a devoted educator who is affectionately known to students, alumni, and parents as simply, Master G.

After 19 years of dedicated service as the Master of Pierson College, Professor Goldblatt will step down from this position, but will continue as the Chair of the Department of Slavic Languages and Literatures.

The Masters of Yale's residential colleges are responsible for all aspects of its operation—ensuring students have a place to live, study, and dine together. Master G was transformational for Pierson College and worked hard to enrich the student experience. Whether it was supporting their research, immersing them in other cultures, or taking the time to greet each student by name—Master G was a tireless advocate for their best interests.

Originally from Hamilton, Ontario, Master G received a Bachelor's Degree in Russian from McGill University in 1969. During his studies at McGill, Master G was the first North American to study abroad in the Soviet Union. He received a Master's in 1972 and a Ph.D. in 1978 in Slavic Languages and Literatures, both from Yale University.

Master G shared with the students, parents, and alumni of Pierson College his time, energy, and a strong devotion to their shared community. In return, they have asked me to

express their gratitude to him for being a beloved friend and mentor.

We thank Professor Goldblatt for his continued service to Yale and look forward to meeting the next generation of young thinkers and leaders who will follow in his good example.

THIRTEEN AMERICANS RECEIVING APPOINTMENTS TO THE U.S. MILITARY ACADEMIES

HON. CORY GARDNER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Monday, May 20, 2013

Mr. GARDNER. Mr. Speaker, I rise today to recognize 13 young Americans from my district that all received appointments to the prestigious U.S. military academies. As these young men and women prepare for their graduation from high school and look forward to the opportunities and challenges that they will face in the coming years, I would like to take a moment to pause and reflect on what they have already accomplished.

This year's group of appointees is made up of Eagle Scouts, team captains, talented musicians, and passionate stewards of the community. Their teachers, coaches, and neighbors have described members of this class as exceptionally hard workers, both in the classroom and on the playing field. Collectively, they averaged a 4.06 GPA.

Through all of their activities, two qualities have shined brightest: Leadership and Integrity. These qualities will serve them well as they grow into tomorrow's leaders in the Armed Forces and beyond.

The members of this group are truly among the best and brightest of our country. Their numerous achievements, dedication to America, and their limitless potential for future greatness have renewed my faith and belief that America's best days lie ahead.

Please join me in wishing these young adults success in all their future endeavors.

MATTHEW RANSDELL, HONORED FOR HIS COMMITMENT TO VOLUNTEER AT BAY PINES VETERANS AFFAIRS HEALTHCARE SYSTEM

HON. C. W. BILL YOUNG

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES Monday, May 20, 2013

Mr. YOUNG of Florida. Mr. Speaker, today I would like to pay tribute to Mr. Matthew Ransdell for his commitment to serving our wounded veterans. Over the past two years he has committed countless hours serving our wounded Veterans at Bay Pines Veterans Affairs Healthcare System (VAHCS). While volunteering, he brings joy and happiness to everyone that he meets and works with.

Bay Pines VAHCS provides excellent health, psychiatric and extended care services for over 10,000 Veterans a year as they return home and integrate back into civilian life. Bay Pines is made up of nine facilities along Florida's west coast, and provides outstanding healthcare to Florida's Veterans. The 3,500 staff members and 1,500 volunteers have made it possible for the men and women that have served this nation in uniform to obtain the best possible care.

Matthew is just one of those 1,500 volunteers, but he stands out for his exceptional service to the facility and its patients. He has dedicated over 1,000 hours of his time, in the past two years, to volunteering. During this time spent, he has created thousands of smiles for both patients and staff. He makes people smile with anything from a simple thumbs up to his signature "happy dance" that he has perfected in his time at Bay Pines VAHCS. Everyone, from patients to VA directors, dances with him. In addition to bringing vast amounts of happiness, he works in the Voluntary Service storage room by organizing and delivering robes, books, shirts, and toiletries to Veterans in the medical center.

I would like to recognize Matthew as a patriotic and incredible man who continues his part to serve the country. He has found a way to share his gifts of love and cheerfulness with the men and women who have selflessly put their lives on the line for our freedom. For this, I would ask all my colleagues to join me in thanking and commending Matthew for his service and dedication to our Nation's heroes.

HIGH PERFORMING BUILDING WEEK

HON. MICHAEL G. GRIMM

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES $Monday,\,May\,\,20,\,2013$

Mr. GRIMM. Mr. Speaker, this week, architects, code officials, homebuilders, architects, engineers and representatives from the building trades will convene in Washington to celebrate High-performance Building week.

The annual event features briefings, meetings, and other educational opportunities to showcase and promote the good work being done to construct and maintain buildings that are more resilient, use less energy, and mitigate their impact on the environment.

As a member of the High-Performance Building Congressional Caucus, I know that building owners and operators work hard to find new creative ways to minimize the impact that rising energy costs have on their operations.

Many of these owners and operators are beginning to see the fruits of their labor, as improved designs of new buildings, and smart retrofits of existing buildings, free up capital and allow managers to commit more resources to their core operations, rather than to utility bills.

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor. Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

One of the easiest, most cost effective ways to improve building performance is to ensure that proper insulation is installed in a building.

While most of us think that insulation is only for our walls and attics, thermal insulation for piping and equipment, known as mechanical insulation, is a vital component for commercial and industrial applications.

In an effort to address this issue, I introduced H.R. 184, the Mechanical Insulation Installation Incentive Act of 2013. This legislation is designed to incentivize commercial and industrial facility owners to make their buildings and facilities more efficient and put people back to work.

According to the National Insulation Association, improved insulation for piping and mechanical components in commercial and industrial settings will help business save more than \$4.8 billion a year.

These improvements will also save resources to the tune of more than 82 million barrels of oil, or 19 million tons of coal.

I ask all my colleagues to consider supporting H.R. 184. It's a commonsense bill that will save money, improve facility operations, put people to work, and help our buildings and facilities perform to a higher standard.

Mr. Speaker, in closing I would like to acknowledge the hard work that our nation's architects, engineers, and building professionals do to improve the condition of our homes. schools, and businesses.

CONGRATULATING JERRY WOLFE ON HIS DESIGNATION AS BE-LOVED MAN OF THE EASTERN BAND OF CHEROKEE INDIANS

HON. MARK MEADOWS

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES Monday, May 20, 2013

Mr. MEADOWS. Mr. Speaker, I rise today to congratulate Cherokee Tribal Elder Jerry Wolfe, a decorated World War II D-Day veteran who was recently named a Beloved Man of the Eastern Band of Cherokee Indians.

This is the first time since the early 1800s that a Cherokee man has been awarded this special status.

Historically, Beloved Men and Beloved Women have been revered even above Tribal Chiefs due to the strong example they set for all members of the Tribe.

Mr. Wolfe joined the U.S. Navy at age 18 and devoted six years to defending his country. On D-Day, he served on a landing craft at Omaha Beach, France, and later deployed to Pearl Harbor.

Assigned to the USS Missouri, Mr. Wolfe witnessed the peace treaty signed by U.S. and Japanese officials to end the Pacific theater of World War II

Mr. Wolfe currently works part-time at the Museum of the Cherokee, sharing his knowledge of Cherokee culture. His service at the museum is yet another testament to his lifelong commitment to service.

Mr. Wolfe has been widely recognized for his dedication to cultural preservation. He received the North Carolina Folk Heritage Award in 2003 and the Brown-Hudson Folklore Award from the North Carolina Folklore Society in 2010.

Mr. Speaker, on behalf of the entire 11th District of North Carolina, I congratulate Mr.

Wolfe on his lifetime of achievement and thank him for his service to the Eastern Band of Cherokee Indians and to our Nation.

4 YEAR ANNIVERSARY OF THE CIVIL WAR IN SRI LANKA

HON. MICHAEL M. HONDA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Monday, May 20, 2013

Mr. HONDA. Mr. Speaker, I rise today to mark the 4th anniversary of the end of the tragic civil war in Sri Lanka that has cost many lives and destroyed many futures.

As Sri Lanka and its people slowly begin to return to normalcy, there is still much that the government of Sri Lanka must do to achieve true peace. While the war has ended, the conflict between its people still goes on. In particular. I am troubled that not enough progress is being made towards true political reconciliation. The deaths of thousands of civilians, on both sides, during the war must be investigated and addressed to truly begin the process of healing.

In addition, it is important to recognize that the Tamils must be integrated and become full and valued citizens of the country for true reconciliation to occur; this includes preventing forced displacement and the uprooting of families and communities from their homes. The US-sponsored resolution that passed the United Nations Human Rights Council this March that urged the Sri Lankan government to credibly and independently investigate the allegations of international human rights violations is a good first step.

I urge the government of Sri Lanka to work with the international community and the United Nations to adopt an international mechanism towards reconciliation for all people.

OUR UNCONSCIONABLE NATIONAL DEBT

HON. MIKE COFFMAN

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Monday, May 20, 2013

Mr. COFFMAN. Mr. Speaker, on January 20, 2009, the day President Obama took ofthe national debt fice \$10,626,877,048,913.08.

Today, it is \$16,734,808,644,648.07. We've added \$6,110,451,189,734,235.05 to our debt in 4 years. This is \$6 trillion in debt our nation, our economy, and our children could have avoided with a balanced budget amendment.

PERSONAL EXPLANATION

HON. STEVE SCALISE

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES Monday, May 20, 2013

Mr. SCALISE. Mr. Speaker, I rise today regarding my absence from the House on Friday, May 17. During this time, I was home attending my daughter's kindergarten graduation ceremony. I would like to submit how I would have voted had I been in attendance for the following votes:

Rollcall No. 155, on Ordering the Previous Question on H. Res. 216, a resolution providing for consideration of H.R. 1062. I would have voted "vea."

Rollcall No. 156, on the Adoption of H. Res. 216, a resolution providing for consideration of H.R. 1062. I would have voted "yea."

Rollcall No. 157, on Agreeing to Amendment No. 2. I would have voted "yea."

Rollcall No. 158, on Agreeing to Amendment No. 3. I would have voted "no."

Rollcall No. 159, on the Motion to Recommit H.R. 1062 with instructions. I would have voted "no."

Rollcall No. 160, on Passage of H.R. 1062, the SEC Regulatory Accountability Act. I would have voted "yea."

INTRODUCTION OF LEGISLATION TO ADDRESS THE TAX AVOID-ANCE PROBLEM

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Monday, May 20, 2013

Mr. NEAL. Mr. Speaker, today I am pleased to come before the House to introduce legislation ending a current law loophole that allows foreign insurance groups to strip their U.S. income into tax havens to avoid U.S. tax and gain a competitive advantage over American companies. I am pleased to be joined in my efforts by Senator MENENDEZ, who is introducing the Senate companion bill.

Many foreign-based insurance companies are using affiliate reinsurance to shift their U.S. reserves into tax havens overseas, thereby avoiding U.S. tax on their investment income. This provides these companies with a significant unfair competitive advantage over U.S.-based companies, which must pay tax on their investment income. To take advantage of this loophole, several U.S. companies have "inverted" into tax havens and numerous other companies have been formed offshore. And, absent effective legislation, industry experts have predicted that capital migration will continue to grow, stating that "redomestication offshore will be a competitive necessity for many U.S. primary 'specialty' insurers." As we grapple with significant budget challenges in the years to come, it is essential that we not allow the continued migration of capital overseas and erosion of our tax base. Clearly, at a time when we are considering a move to a territorial system with base erosion rules applicable to U.S. companies, we must also have "credible" rules to prevent base erosion by foreign companies doing business in the U.S.

There have been previous attempts to address the tax avoidance problem resulting from reinsurance between related entities. Congress first recognized the problem of excessive reinsurance in 1984 and provided specific authority to Treasury under Section 845 of the Tax Code to reallocate items and make adjustments in reinsurance transactions in order to prevent tax avoidance or evasion. In 2003, the Bush Treasury Department testified before Congress that the existing mechanisms were not sufficient. In 2004, Congress amended Section 845 to expand the authority of Treasury to not only reallocate among the parties to a reinsurance agreement but also to recharacterize items within or related to the